



**CERTIFICATE**

State of Kansas  
County  
2019

To the Clerk of Douglas County, State of Kansas

We, the undersigned, officers of

**Douglas County**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax
Computation to Determine Limit for 2019		2		
Allocation of Vehicle Taxes		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	79-1946	7	55,390,864	40,550,120
Debt Service	10-113			
Road & Bridge	68-5,101	9	6,668,659	3,567,128
Ambulance	65-6113	10	8,167,737	5,223,177
Employee Benefits	12-16,102	10	11,950,439	9,748,463
Special Building	19-15-116	11	1,660,907	702,132
Special Liability	75-6110	11	748,030	702,554
Criminal Justice Services	38-546	12	3,442,544	3,107,459
Emergency Telephone		13	1,043,284	
Motor Vehicle Operations		13	975,615	
Special Alcohol		14	53,542	
Special Parks & Recreation		14	67,925	
Local County Sales Tax		15	6,680,054	
Non-Budgeted Funds-A		16		
Non-Budgeted Funds-B		17		
Non-Budgeted Funds-C		18		
Totals		xxxxx	96,849,600	63,601,033
Budget Summary		19		
Budget Summary2				
Neighborhood Revitalization Rebate				
				County Clerk's Use Only
				Nov 1, 2018 Total Assessed Valuation

Assisted by:

Tax Lid Limit (from Computation Tab)

**64,038,310**  
**NO**

Does the County need to hold an election?

Address:

Email:

Attest:  2018

County Clerk

Governing Body

CPA Summary

## Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 60,392,930
2. Other tax entity levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 60,392,930

## 2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 13,212,876	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 20,096,647	
5b. Personal property 2017	- 20,564,698	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018 :	+ 412,968	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	13,625,844	
10. Total estimated valuation July 1, 2018	1,382,052,821	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0100	
12. Percentage adjustment increase (12 times 3)	+ \$ 601,351	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 845,501	
15. Total Percentage Adjustments	\$ 1,446,852	

## 2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>
(Do not include amounts already reported in debt service levy)			
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>
22. Law enforcement expenses - 2019 budget:		+	<u>21,896,007</u>
Law enforcement expenses - 2018 budget:		-	<u>20,982,558</u>
CPI adjustment	1.40%		<u>293,756</u>
Increased law enforcement expenses in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>619,693</u>
23. Fire protection expenses - 2019 budget:		+	<u>152,300</u>
Fire protection expenses - 2018 budget:		-	<u>149,300</u>
CPI adjustment	1.40%		<u>2,090</u>
Increased fire protection expense in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>910</u>
24. Emergency medical expenses - 2019 budget:		+	<u>8,167,737</u>
Emergency medical expenses - 2018 budget:		-	<u>8,039,174</u>
CPI adjustment	1.40%		<u>112,548</u>
Increased emergency medical expenses in 2019 budget:			
(Do not include building construction or remodeling costs)		+	<u>16,015</u>
25. Total Revenue Adjustments			<u>636,618</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
 27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	 <u>0</u>
 28. Total Computed Tax Levy		 <u>62,476,400</u>
Computation of 2.5% delinquency rate		64,038,310

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	41.098	
2016 Tax Levy (Less Levy for other Governmental Units)	44.092	None
2017 Tax Levy (Less Levy for other Governmental Units)	46.018	None
2018 Tax Levy (Less Levy for other Governmental Units)	46.018	None
 Average Tax Levy (last three years)	45.376	
CPI Adjustment of 0.014	0.635	
Average Tax Levy Adjusted by CPI	46.011	
 2019 Total Tax Levy (Less Levy for Other Governmental Units)	46.018	

**Exemption from Election Requirement** No

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss	0	
 2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
 CPI Adjustment		845,501
2019 Mill Rate (Less Mills for other Governmental Units)		
 Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		845,501

**Exemption from Election Requirement** Yes

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	39,742,290	3,437,667	27,194	22,755	83,000	20,874
Debt Service						
Road & Bridge	3,398,549	294,012	2,326	1,652	10,000	1,785
Ambulance	5,088,540	400,100	3,482	2,472	9,000	2,672
Employee Benefits	9,274,417	802,232	6,346	4,506	23,000	4,506
Special Building	668,160	49,380	391	277	600	300
Special Liability	570,925	27,781	300	275	600	250
Criminal Justice Services	1,650,049	142,692	1,129	802	2,800	866
TOTAL	60,392,930	5,153,864	41,168	32,739	129,000	31,253

County Treas Motor Vehicle Estimate

County Treas Recreational Vehicle Estimate 41,325

County Treas 16/20M Vehicle Estimate 29,344

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor  
0.08650

Recreational Vehicle Factor 0.00068

16/20M Vehicle Factor 0.00049

Commercial Vehicle Factor 0.00214

Watercraft Factor	0.00053
-------------------	---------

Douglas County

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General - Co Clerk	Equipment Reserve	-	200,000	-	19-119
General - Co Clerk Elections	Equipment Reserve	200,000	-	-	19-119
General - Emergency Management	Equipment Reserve	45,000	45,000	45,000	19-119
General - Fairgrounds	Equipment Reserve	30,000	30,000	60,000	19-119
General - First Responders	Equipment Reserve	-	-	-	19-119
General - First Responders RIT	Equipment Reserve	-	5,000	5,000	19-119
General - Fleet Operations	Equipment Reserve	25,000	25,000	25,000	19-119
General - Heritage Conservation	Equipment Reserve	139,530	-	-	19-119
General - Information Technology	Equipment Reserve	45,000	40,000	50,000	19-119
General - Maintenance	Equipment Reserve	25,000	25,000	30,000	19-119
General - Noxious Weeds	Equipment Reserve	20,000	20,000	45,000	19-119
General - Parks	Equipment Reserve	25,000	25,000	-	19-119
General - Sheriff Operations	Equipment Reserve	460,000	326,500	372,500	19-119
General - Sheriff Jail	Equipment Reserve	505,000	505,000	172,000	19-119
General - Sustainability Mgmt	Equipment Reserve	26,914	-	-	19-119
General - Treasurer	Equipment Reserve	1,000	1,000	1,000	19-119
General - Zoning	Equipment Reserve	20,000	8,000	6,000	19-119
General - CIP	Capital Improvement Pr	5,989,483	6,339,494	6,446,902	19-120
General-Sheriff Inmate	Sheriff's Special Use	48,273	-	-	12-197
General - Transfers Out	Sales Tax Fund	2,790,100	3,550,000	3,600,000	12-197
General - Transfers Out	Employee Benefit	559,900	-	-	12-197
General - Transfers Out	Special Liability	150,000	-	-	12-197
General - Transfers Out	Special Building	80,000	-	-	12-197
General - Transfers Out	Worker's Compensation	51,000	-	-	12-2615
General - Transfers Out	Grants	49,324	-	-	12-197
General - Transfers Out	Equipment Reserve	600,080	180,000	-	19-119
General - Transfers Out	Other Fund-CJS	-	1,093,692	-	12-197
Ambulance	Ambulance Capital Rese	485,935	1,875,414	774,500	19-119
Emergency Telephone	Equipment Reserve	-	-	-	19-119
Employee Benefits	Workers Compensation	-	-	-	12-2615
Road & Bridge	Equipment Reserve	625,000	625,000	625,000	19-119
Road & Bridge	Special Highway	485,700	-	-	68-590
Special Liability	Workers Compensation	430,000	475,000	575,000	12-2615
Criminal Justice Service fka YS	Equipment Reserve	184,691	75,000	-	19-119
Motor Vehicle Operations	General	-	-	-	8-145
Motor Vehicle Operations	Equipment Reserve	1,000	1,000	1,000	19-119
Total		14,097,930	15,470,100	12,833,902	
Adjustments*					
Adjusted Totals		14,097,930	15,470,100	12,833,902	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2018		Amount Due 2019	
					Outstanding Jan 1, 2018		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Bond & Interest Fund												
Series 2008A N 600 Road Improvement	9/30/2008	9/1/2028	4.75	280,000	185,000		Mar	Sept	8,488	15,000	7,888	15,000
Series 2009A SE Lawr Sanitary Sewer	9/28/2009	9/1/2030	4.25	2,445,000	1,950,000		Mar	Sept	77,450	120,000	73,550	125,000
Series 2012D N 900 Road & YT 3 Lat 4&5	8/1/2012	8/1/2021	2.55	240,000	110,000		Feb	Aug	2,805	25,000	2,168	30,000
Series 2012E Yankee Tank CID	8/28/2012	8/1/2032	4.00	175,000	150,000		Feb	Aug	5,313	10,000	5,050	10,000
Local County Sales Tax Fund												
Series 2012B Refunding Jail & Health Facility	8/1/2012	8/1/2019	2.00	6,020,000	3,745,000		Feb/Aug	Feb/Aug	61,288	1,980,000	26,450	1,765,000
Series 2013	7/9/2013	8/1/2033	4.50	14,315,000	13,255,000		Feb/Aug	Feb/Aug	555,419	0	555,419	0
Total G.O. Bonds					19,395,000				710,763	2,150,000	670,525	1,945,000
Revenue Bonds:												
Total Revenue Bonds					0				0	0	0	0
Other:												
Total Other					0				0	0	0	0
Total Indebtedness					19,395,000				710,763	2,150,000	670,525	1,945,000



STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,682,244	3,843,962	3,617,945
Receipts:			
Ad Valorem Tax	35,765,775	38,772,976	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	223,660	360,600	250,000
Motor Vehicle Tax	3,091,609	3,318,002	3,437,667
Recreational Vehicle Tax	23,924	24,072	27,194
16/20M Vehicle Tax	23,691	22,755	22,755
Commercial Vehicle Tax	81,726	83,000	83,000
Watercraft Tax	22,437	21,686	20,874
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
1% County Sales Tax	7,170,798	7,100,000	7,200,000
County Fees	73,716	70,000	70,000
County Clerk Fees	2,055	2,000	2,000
Court Fees	46,102	38,700	40,000
Court Trustee Fees	378,389	368,600	370,000
District Attorney Fees	57,818	47,000	47,000
Fairgrounds Rental Income	88,071	85,000	120,000
Fees & Interest Delinquent Taxes	97,119	695,000	100,000
Lease of County Property	27,471	28,700	28,700
Misc Reimbursements	16,090	30,200	10,200
Misc Revenues	40,948	85,000	25,000
Mortgage Registration Tax	937,228	800,000	0
Public Works Fees	29,547	30,000	30,000
Register of Deeds Fees	733,857	750,000	750,000
Register of Deeds Heritage Fees	30,001	30,000	30,000
Sale of Chemicals	101,993	80,000	80,000
Sale of Commodities	1,634	1,000	500
Sheriff Fees	55,829	60,000	60,000
Special Alcohol Tax	19,663	17,527	17,527
Transfer from Motor Vehicle Operations	0	0	101,730
Transfer from Other Fund	33,138	0	400,000
Treasurer Fees	17,717	18,000	18,000
Vehicle Rental Excise Tax	35,230	32,000	32,000
Zoning & Building Permits	215,563	220,000	260,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	344,133	381,357	522,224
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>49,786,932</b>	<b>53,573,175</b>	<b>14,156,371</b>
<b>Resources Available:</b>	<b>52,469,176</b>	<b>57,417,137</b>	<b>17,774,316</b>

Douglas County

2019

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	52,469,176	57,417,137	17,774,316
<b>Expenditures:</b>			
Administrative Services	882,035	969,936	993,284
Appraiser	701,679	751,508	781,358
Behavioral Health Projects	71,985	1,600,500	2,065,000
CIP Capital Projects	5,989,483	6,339,494	7,616,902
Community Partners	7,586,060	7,646,469	7,750,372
Commissioners	342,006	454,918	487,218
Coroner	300,880	330,875	342,050
County Administrator	356,889	370,167	404,867
County Administrator CJC	176,781	175,467	158,171
County Clerk	414,678	637,311	454,477
County Clerk Elections	500,748	315,305	492,109
Countywide	820,469	943,465	910,765
Court Trustee	439,116	447,873	485,539
Criminal Justice Services	551,309	0	0
District Attorney	1,919,904	2,328,207	2,566,415
District Court Operations	927,918	1,133,565	1,143,393
District Court CSW	30,413	0	0
Economic Development & Shared Costs	1,646,083	1,487,934	1,335,790
Emergency Communication Center	406,174	661,694	685,145
Emergency Management	241,661	250,296	264,629
Fairgrounds	356,853	378,514	417,424
First Responders	100,509	123,550	131,550
First Responders Rapid Intervention Team	2,738	20,750	20,750
Fleet Operations	969,966	1,261,865	1,314,517
Heritage Conservation	300,000	300,000	185,000
Information Technology	1,449,869	1,625,634	1,693,499
Information Technology GIS	179,990	193,973	200,800
Maintenance	822,856	844,484	913,650
Noxious Weeds	328,923	380,218	614,110
Parks	169,013	214,719	0
Recycling & Hazardous Waste	72,280	74,000	83,000
Register of Deeds	373,337	391,181	408,108
Sheriff Jail	7,791,390	8,710,184	8,864,997
Sheriff Operations	5,226,999	5,513,510	5,806,702
Sustainability Management	109,116	119,318	120,895
Transfers Out	4,280,404	4,823,692	3,600,000
Treasurer	279,331	343,338	365,548
Utility Building Maintenance	47,436	56,500	73,000
Utilities	1,036,179	1,169,510	1,217,465
Zoning & Building Codes	421,754	409,268	422,365
	0	0	0
	0	0	0
<b>Subtotal</b>	<b>48,625,214</b>	<b>53,799,192</b>	<b>55,390,864</b>
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>48,625,214</b>	<b>53,799,192</b>	<b>55,390,864</b>
Unencumbered Cash Balance Dec 31	3,843,962	3,617,945	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	52,337,879	53,924,905	55,390,864
Non-Appropriated Balance			1,944,545
Total Expenditure/Non-Appr Balance			57,335,409
Tax Required			39,561,093
Delinquent Comp Rate: 2.5%			989,027
Amount of 2018 Ad Valorem Tax			40,550,120

Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	146,352	467,025	484,488
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	0	200	200
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	343,178	303,118	307,313
Delinquent Special Assessments	270,109	27,000	0
Hesper Road Improvement District			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>613,287</b>	<b>330,318</b>	<b>307,513</b>
<b>Resources Available:</b>	<b>759,639</b>	<b>797,343</b>	<b>792,001</b>
Expenditures:			
Principal	200,138	170,000	180,000
Interest	53,676	94,055	88,655
Bond Process Fees	0	10,000	30,000
Future Debt	0	0	454,546
Shared Agreement Projects	0	0	0
KS Dept of Commerce Pymts- Berry Plasti	38,800	38,800	38,800
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>292,614</b>	<b>312,855</b>	<b>792,001</b>
Unencumbered Cash Balance Dec 31	467,025	484,488	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	529,568	458,756	792,001
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			792,001
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2018 Ad Valorem Tax			0

Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road & Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,060,058	1,839,688	1,256,565
Receipts:			
Ad Valorem Tax	3,188,598	3,340,000	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	27,221	62,653	27,000
Motor Vehicle Tax	374,913	320,000	294,012
Recreational Vehicle Tax	2,910	2,146	2,326
16/20M Vehicle Tax	2,690	2,600	1,652
Commercial Vehicle Tax	10,049	9,700	10,000
Watercraft Tax	2,770	2,300	1,785
Special City & County Highway	1,800,139	1,800,000	1,750,000
Vehicle Rental Excise Tax	3,141	3,100	3,100
Public Works Fees	5,936	5,000	5,000
Sale of Commodities	142,036	150,000	150,000
Hesper Maint Reimbursements	12,609	19,061	19,061
Misc Reimbursements	6,485	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,447	9,000	9,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,581,944</b>	<b>5,735,560</b>	<b>2,282,936</b>
<b>Resources Available:</b>	<b>7,642,002</b>	<b>7,575,248</b>	<b>3,539,501</b>

Page No. 9

**FUND PAGE - ROAD**

Adopted Budget Road & Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	<b>7,642,002</b>	<b>7,575,248</b>	<b>3,539,501</b>
Expenditures from detail page:			
	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
Personnel	2,703,237	2,719,903	2,817,097
Contractual	1,110,142	1,643,580	1,733,962
Commodities	870,279	1,317,200	1,479,600
Capital Outlay	7,956	13,000	13,000
Transfer to Equipment Reserve	1,110,700	625,000	625,000
Cash Forward (2019 column)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>5,802,314</b>	<b>6,318,683</b>	<b>6,668,659</b>
Unencumbered Cash Balance Dec 31	1,839,688	1,256,565	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	7,643,609	6,678,065	6,668,659
		Non-Appropriated Balance	350,967
		Total Expenditure/Non-Appr Balance	7,019,626
		Tax Required	3,480,125
Delinquent Comp Rate:	2.5%		87,003
	Amount of 2018 Ad Valorem Tax		3,567,128

Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	125,368	511,345	215,229
Receipts:			
Ad Valorem Tax	4,157,866	4,890,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	24,293	22,060	30,000
Motor Vehicle Tax	335,843	360,000	400,100
Recreational Vehicle Tax	2,608	2,798	3,482
16/20 M Vehicle Tax	2,377	2,400	2,472
Commercial Vehicle Tax	9,026	7,500	9,000
Watercraft Tax	2,490	3,100	2,672
County Ambulance Fees	2,338,991	3,000,000	2,400,000
Reimbursements	23,356	5,000	5,000
Vehicle Rental Excise	4,096	4,300	4,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>6,900,946</b>	<b>8,297,158</b>	<b>2,856,726</b>
<b>Resources Available:</b>	<b>7,026,314</b>	<b>8,808,503</b>	<b>3,071,955</b>
Expenditures:			
Contractual	286,895	360,736	386,339
Commodities	199,403	160,000	230,000
Capital Outlay	151,095	98,000	110,000
City of Lawrence EMS	4,733,836	5,193,824	5,718,943
Eudora EMS	657,605	905,300	947,955
Transfer to Ambulance Capital Reserve	485,935	1,875,414	774,500
Cash Forward (2019 column)			
Miscellaneous	200		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>6,514,969</b>	<b>8,593,274</b>	<b>8,167,737</b>
Unencumbered Cash Balance Dec 31	511,345	215,229	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	7,631,971	8,039,174	8,167,737
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,167,737
Tax Required			5,095,782
Delinquent Comp Rate: 2.5%			127,395
Amount of 2018 Ad Valorem Tax			5,223,177

See Tab C

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,015,478	1,973,337	1,647,272
Receipts:			
Ad Valorem Tax	8,598,999	9,266,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	61,853	101,640	61,140
Motor Vehicle Tax	871,683	797,737	802,232
Recreational Vehicle Tax	6,757	5,788	6,346
16/20 M Vehicle Tax	6,430	6,487	4,506
Commercial Vehicle Tax	23,231	23,000	23,000
Watercraft Tax	6,390	5,214	4,506
Vehicle Rental Excise	8,470	7,900	7,900
Transfer from General Fund	574,951		
City of Lawrence & State Reimbursements	692,159	440,000	440,000
Other Reimbursements	64,916	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>10,915,839</b>	<b>10,703,766</b>	<b>1,399,630</b>
<b>Resources Available:</b>	<b>11,931,317</b>	<b>12,677,103</b>	<b>3,046,902</b>
Expenditures:			
Health Insurance	5,099,949	5,842,390	6,045,814
KP&F	1,349,305	1,462,445	1,735,078
KPERS	1,599,396	1,699,996	1,717,996
OASDI	1,851,928	1,900,000	1,900,000
Unemployment Insurance	23,140	40,000	40,000
Cash Forward (2019 column)			
Miscellaneous	34,262	85,000	511,551
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>9,957,980</b>	<b>11,029,831</b>	<b>11,950,439</b>
Unencumbered Cash Balance Dec 31	1,973,337	1,647,272	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	11,877,932	11,607,522	11,950,439
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,557,598
Tax Required			9,510,696
Delinquent Comp Rate: 2.5%			237,767
Amount of 2018 Ad Valorem Tax			9,748,463

Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Building</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	807,067	1,219,221	930,131
Receipts:			
Ad Valorem Tax	626,882	655,900	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,409	3,210	2,400
Motor Vehicle Tax	48,113	49,000	49,380
Recreational Vehicle Tax	387	400	391
16/20 M Vehicle Tax	51	400	277
Commercial Vehicle Tax	1,512	1,000	600
Watercraft Tax	437	400	300
Vehicle Rental Excise Tax	617	600	600
Transfer from General Fund	80,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>760,408</b>	<b>710,910</b>	<b>53,948</b>
<b>Resources Available:</b>	<b>1,567,475</b>	<b>1,930,131</b>	<b>984,079</b>
Expenditures:			
Professional Services	72,023	400,000	400,000
Building Improvements	276,231	600,000	860,907
Transfer to General Fund	0	0	400,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>348,254</b>	<b>1,000,000</b>	<b>1,660,907</b>
Unencumbered Cash Balance Dec 31	1,219,221	930,131	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,000,448	1,788,165	1,660,907
		Non-Appropriated Balance	8179
		Total Expenditure/Non-Appr Balance	1,669,086
		Tax Required	685,007
Delinquent Comp Rate:	2.5%		17,125
Amount of 2018 Ad Valorem Tax			702,132

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Liability</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	81,071	44,374	70,974
Receipts:			
Ad Valorem Tax	316,518	557,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,416	2,100	1,500
Motor Vehicle Tax	27,459	25,700	27,781
Recreational Vehicle Tax	214	300	300
16/20 M Vehicle Tax	182	250	275
Commercial Vehicle Tax	748	600	600
Watercraft Tax	207	250	250
Vehicle Rental Excise Tax	312	400	300
Transfer from General Fund	150,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>497,056</b>	<b>586,600</b>	<b>31,006</b>
<b>Resources Available:</b>	<b>578,127</b>	<b>630,974</b>	<b>101,980</b>
Expenditures:			
Contractual	102,236	75,000	100,000
Transfer to Workers Compensation	430,000	475,000	575,000
Cash Forward (2019 column)			
Miscellaneous	1,517	10,000	73,030
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>533,753</b>	<b>560,000</b>	<b>748,030</b>
Unencumbered Cash Balance Dec 31	44,374	70,974	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	460,000	656,317	748,030
		Non-Appropriated Balance	39,369
		Total Expenditure/Non-Appr Balance	787,399
		Tax Required	685,419
Delinquent Comp Rate:	2.5%		17,135
Amount of 2018 Ad Valorem Tax			702,554

See Tab A

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Criminal Justice Services</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	83,925	166,481	123,077
Receipts:			
Ad Valorem Tax	1,649,103	1,619,900	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,839	10,402	8,800
Motor Vehicle Tax	113,304	125,000	142,692
Recreational Vehicle Tax	866	1,000	1,129
16/20 M Vehicle Tax	1,091	750	802
Commercial Vehicle Tax	2,827	3,000	2,800
Watercraft Tax	759	1,000	866
Vehicle Rental Excise Tax	1,624	1,500	1,600
City Reimbursements	0	26,970	25,394
Other County Reimbursements	250,650	150,000	120,000
State Reimbursements	19,080	10,000	10,000
Ks Youth Advocacy Program	5,855	0	0
Transfer In from General Fund	0	1,093,692	0
Interest on Idle Funds	2,082	1,700	2,600
Neighborhood Revitalization Rebate			0
Miscellaneous	1,608	1,100	1,100
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>2,057,688</b>	<b>3,046,014</b>	<b>317,783</b>
<b>Resources Available:</b>	<b>2,141,613</b>	<b>3,212,495</b>	<b>440,860</b>
Expenditures:			
Youth Services-Personnel	1,593,441	1,280,129	1,304,963
Youth Services-Contractual	82,566	51,350	61,540
Youth Services-Commodities	80,971	56,450	56,450
Youth Services-Capital Outlay	33,463	25,672	0
Adult Services-Personnel	0	457,609	522,255
Adult Services-Contractual	0	270,500	329,600
Adult Services-Commodities	0	17,200	31,850
Adult Services-DCCCA	0	148,695	148,695
Adult Services-Bert Nash	0	207,312	268,696
Adult Services-Misc.	0	14,800	24,800
Operations-Personnel	0	346,941	391,183
Operations-Contractual	0	78,935	78,887
Operations-Commodities	0	58,825	58,825
Operations-Capital Outlay	0	0	9,800
Transfer to Equipment Reserve	184,691	75,000	
Cash Forward (2019 column)			
Miscellaneous			155,000
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>1,975,132</b>	<b>3,089,418</b>	<b>3,442,544</b>
Unencumbered Cash Balance Dec 31	166,481	123,077	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,007,803	2,087,194	3,442,544
		Non-Appropriated Balance	29,983
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	3,472,527
		Tax Required	3,031,667
	Delinquent Comp Rate: 2.5%		75,792
	Amount of 2018 Ad Valorem Tax		3,107,459



Douglas County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Emergency Telephone</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	868,768	724,684	534,284
Receipts:			
911 Emergency Telephone Svc Tax	549,786	550,000	550,000
Interest on Idle Funds	2,983	3,300	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>552,769</b>	<b>553,300</b>	<b>555,000</b>
<b>Resources Available:</b>	<b>1,421,537</b>	<b>1,277,984</b>	<b>1,089,284</b>
Expenditures:			
Contractual	693,691	709,000	759,000
Commodities			
Capital Outlay	2,945	34,500	34,500
Transfer to Equipment Reserve			161,784
Cash Forward (2019 column)			
Miscellaneous	217	200	88,000
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>696,853</b>	<b>743,700</b>	<b>1,043,284</b>
Unencumbered Cash Balance Dec 31	724,684	534,284	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,418,656	1,211,168	1,043,284
	Non-Appropriated Balance		46,000
	Total Expenditure/Non-Appr Balance		1,089,284
	Tax Required		0
Delinquent Comp Rate:	2.5%		0
	Amount of 2018 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Motor Vehicle Operations</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	122,469	95,892	115,443
Receipts:			
Treasurer Fees	766,927	750,000	860,172
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>766,927</b>	<b>750,000</b>	<b>860,172</b>
<b>Resources Available:</b>	<b>889,396</b>	<b>845,892</b>	<b>975,615</b>
Expenditures:			
Personnel	721,546	687,449	708,219
Contractual	34,272	37,000	41,400
Commodities	2,161	5,000	6,850
Capital Outlay	34,500	0	0
Transfer to Equipment Reserve	1,000	1,000	1,000
Transfer to General Fund	0		101,730
Cash Forward (2019 column)			18,855
Miscellaneous	25		97,561
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>793,504</b>	<b>730,449</b>	<b>975,615</b>
Unencumbered Cash Balance Dec 31	95,892	115,443	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	863,142	831,759	975,615
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		975,615
	Tax Required		0
Delinquent Comp Rate:	2.5%		0
	Amount of 2018 Ad Valorem Tax		0

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	22,845	35,957	26,496
Receipts:			
Alcohol Tax	32,929	26,515	27,046
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>32,929</b>	<b>26,515</b>	<b>27,046</b>
<b>Resources Available:</b>	<b>55,774</b>	<b>62,472</b>	<b>53,542</b>
Expenditures:			
Alcohol/Drug Abuse Agencies	19,817	35,976	53,542
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>19,817</b>	<b>35,976</b>	<b>53,542</b>
Unencumbered Cash Balance Dec 31	35,957	26,496	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	42,843	35,976	53,542
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			53,542
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	21,052	45,121	51,361
Receipts:			
Alcohol Tax	19,663	16,240	16,564
Misc. Revenues	7,781	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>27,444</b>	<b>16,240</b>	<b>16,564</b>
<b>Resources Available:</b>	<b>48,496</b>	<b>61,361</b>	<b>67,925</b>
Expenditures:			
Recreational Facilities	3,375	10,000	67,925
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,375</b>	<b>10,000</b>	<b>67,925</b>
Unencumbered Cash Balance Dec 31	45,121	51,361	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	74,393	46,106	67,925
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			67,925
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2018 Ad Valorem Tax			0

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Local County Sales Tax	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	960,359	2,326,679	3,279,973
Receipts:			
Special Assessments	180	0	0
Transfer from General/Sales Tax	2,790,100	3,550,000	3,600,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,790,280</b>	<b>3,550,000</b>	<b>3,600,000</b>
<b>Resources Available:</b>	<b>3,750,639</b>	<b>5,876,679</b>	<b>6,879,973</b>
Expenditures:			
Bond Principal	633,960	616,706	581,869
Bond Interest	790,000	1,980,000	1,765,000
Future Payments	0	0	4,333,185
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,423,960</b>	<b>2,596,706</b>	<b>6,680,054</b>
Unencumbered Cash Balance Dec 31	2,326,679	3,279,973	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	3,249,691	5,676,499	6,680,054
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,680,054
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2018 Ad Valorem Tax			0

## 2019

### Non-Budgeted Funds-A

(5) Fund Name:

**Receipts:**

**Expenditures:**

**\*\*Note:** These two block figures should agree.

**\*\*Note:** These two block figures should agree.

## 2019

Non-Budgeted Funds-B

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Register of Deeds Technology		Special Highway		Special Law Enforc. Trust		Donations		Prosecuting Training & Asst		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	236,541	Cash Balance Jan 1	572,393	Cash Balance Jan 1	644,391	Cash Balance Jan 1	41,847	Cash Balance Jan 1	17,635	1,512,807

[illegible][illegible]

**\*\*Note:** These two block figures should agree.

**NON-BUDGETED FUNDS (C)**

2019

*(Only the actual budget year for 2017 is to be shown)*

## Non-Budgeted Funds-C

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

**(5) Fund Name:**

Sheriff Special Use		Grants		Comm Correction Plan		Youth Serv. Grants		Valley View		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,047	Cash Balance Jan 1	79,836	Cash Balance Jan 1	41,643	Cash Balance Jan 1	28,369	Cash Balance Jan 1	105,847	297,632

[illegible][illegible]

**\*\*Note:** These two block figures should agree.

# NOTICE OF BUDGET HEARING

The governing body of

**Douglas County**

will meet on August 8, 2018 at 6:00 PM at Douglas County Courthouse Commission Meeting Room, 1100 Massachusetts St. Lawrence, KS  
for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St Lawrence, KS and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	48,625,214	29.040	53,799,192	30.283	55,390,864	40,550,120	29.340
Debt Service	292,614		312,855		792,001		
Road & Bridge	5,802,314	2.589	6,318,683	2.590	6,668,659	3,567,128	2.581
Ambulance	6,514,969	3.376	8,593,274	3.877	8,167,737	5,223,177	3.779
Employee Benefits	9,957,980	6.982	11,029,831	7.067	11,950,439	9,748,463	7.054
Special Building	348,254	0.509	1,000,000	0.509	1,660,907	702,132	0.508
Special Liability	533,753	0.257	560,000	0.435	748,030	702,554	0.508
Criminal Justice Service	1,975,132	1.339	3,089,418	1.257	3,442,544	3,107,459	2.248
Emergency Telephone	696,853		743,700		1,043,284		
Motor Vehicle Operation	793,504		730,449		975,615		
Special Alcohol	19,817		35,976		53,542		
Special Parks & Recreation	3,375		10,000		67,925		
Local County Sales Tax	1,423,960		2,596,706		6,680,054		
Non-Budgeted Funds-A	15,153,286						
Non-Budgeted Funds-B	309,039						
Non-Budgeted Funds-C	1,612,953						
Totals	94,063,017	44.092	88,820,084	46.018	97,641,601	63,601,033	46.018
Less: Transfers	14,097,930		15,470,100		12,833,902		
Net Expenditure	79,965,087		73,349,984		84,807,699		
Total Tax Levied	0		60,392,930		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		1,312,384,059		1,382,052,821		

### Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	19,395,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	19,395,000

\*Tax rates are expressed in mills

Other District Funds	Prior Year Actual 2017		Current Yr Estimate 2018		Proposed Budget Year 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2018 Ad Valorem Tax	Est. Tax Rate*
Clinton Cemetery	25,626	1.064	20,100	1.030	35,215	10,554	1.022
Colyer Cemetery	20,986	0.692	22,150	0.671	27,550	18,078	0.666
East View Cemetery	3,675	0.875	6,200	0.862	10,017	3,641	0.829
Maple Grove Cemetery	9,076	0.870	13,750	0.855	36,305	8,656	0.830
Rock Creek Cemetery	1,560	0.679	2,500	0.694	7,647	2,138	0.844
Stull Cemetery	18,295	1.656	26,800	1.581	40,585	24,405	1.549
Twin Mound Cemetery	1,200	0.736	1,500	0.757	6,915	1,267	0.747
Hesper Charter Road Im	12,609	0.000	16,813	0.000	16,813	0	0.000

Jamie Shew - County Clerk  
Clerk

Special District Name: Clinton Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
Unencumbered Cash Balance Jan 1	39,326	27,768	21,341
Receipts:			
Real Estate Tax	9,306	10,257	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	119	107	75
Public Utility Tax	504	502	400
Delinquent Real Estate Tax	267	22	5
Delinquent Personal Property T	0	0	5
Big Truck Tax	34	28	24
Commercial Motor Vehicle Tax	31	22	15
Delinquent Big Truck Tax	2	0	0
Recreational Vehicle Tax	37	16	33
Motor Vehicle Tax	1,456	700	1,315
Watercraft Tax	253	314	248
Delinquent Watercraft Tax	9	5	0
In Lieu of Taxes			
Sale of Lots	700	700	700
Donations	1,350	1,000	500
Interest on Idle Funds			
<b>Total Receipts</b>	<b>14,068</b>	<b>13,673</b>	<b>3,320</b>
<b>Resources Available:</b>	<b>53,394</b>	<b>41,441</b>	<b>24,661</b>
Expenditures:			
Operations	3554	3,600	9,907
Mowing	6000	6,500	8,592
Fencing	16072	10,000	16,716
Cash Forward (2019 column)			
<b>Total Expenditures</b>	<b>25,626</b>	<b>20,100</b>	<b>35,215</b>
Unencumbered Cash Balance Dec 31	27,768	21,341	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			35,215
Tax Required			10,554
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			10,554

Oct-18  
Assessed Value  
10,334,237  
  
2019 Mill Levy  
1.021



2019

Clinton Cemetery  
Douglas County

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 10,257
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 10,257
<b>2018 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2018:	+ 81,428
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 106,249
5b. Personal property 2017	- 107,801
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	705
7. Total valuation adjustment (sum of 4, 5c, and 6)	82,133
8. Total estimated valuation July 1, 2018	10,330,819
9. Total valuation less valuation adjustment (8 minus 7)	10,248,686
10. Factor for increase (7 divided by 9)	0.00801
11. Amount of increase (10 times 3)	+ \$ 82
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 10,339
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	10,339
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 215
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 10,554

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

## Colyer Cemetery

## Douglas County

2019

**FUND PAGE - GENERAL**

### Adopted Budget

Adopted Budget General	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	9,781	8,047	6,377
Receipts:			
Real Estate Tax	15,166	17,612	xxxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	231	196	125
Public Utility Tax	1,635	1,389	1,000
Delinquent Real Estate Tax	156	87	50
Delinquent Personal Property T	2	2	0
Big Truck Tax	81	63	53
Commercial Motor Vehicle Tax	87	71	57
Recreational Vehicle Tax	28	12	27
Motor Vehicle Tax	1,844	1,030	1,769
Watercraft Tax	22	18	14
Delinquent Watercraft Tax	0	0	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>19,252</b>	<b>20,480</b>	<b>3,095</b>
<b>Resources Available:</b>	<b>29,033</b>	<b>28,527</b>	<b>9,472</b>
Expenditures:			
Mowing	20850	22,000	27,400
Bank Charges	36	50	50
Bonding	100	100	100
Cash Forward (2019 column)			
<b>Total Expenditures</b>	<b>20,986</b>	<b>22,150</b>	<b>27,550</b>
Unencumbered Cash Balance Dec 31	8,047	6,377	xxxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			27,550
Tax Required			18,078
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			18,078

Oct-18	Assessed Value	27,189,137
	2019 Mill Levy	0.664

2019

Colyer Cemetery  
Douglas County

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 17,612
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 17,612
<b>2018 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2018:	+ 120,848
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 326,120
5b. Personal property 2017	- 303,412
5c. Increase in personal property (5a minus 5b)	+ 22,708
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	3,293
7. Total valuation adjustment (sum of 4, 5c, and 6)	146,849
8. Total estimated valuation July 1, 2018	27,161,001
9. Total valuation less valuation adjustment (8 minus 7)	27,014,152
10. Factor for increase (7 divided by 9)	0.00544
11. Amount of increase (10 times 3)	+ \$ 96
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 17,708
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	17,708
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 370
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 18,078

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Eastview Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
Unencumbered Cash Balance Jan 1	4,949	5,944	4,837
Receipts:			
Real Estate Tax	2,571	3,555	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	67	53	42
Public Utility Tax	729	684	600
Delinquent Real Estate Tax	107	30	10
Delinquent Personal Property T	2	2	0
Big Truck Tax	13	12	12
Commercial Motor Vehicle Tax	40	38	25
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	8	3	7
Motor Vehicle Tax	352	213	343
Watercraft Tax	2	3	0
Sale of Lots	750	500	500
Donations	29	0	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,670</b>	<b>5,093</b>	<b>1,539</b>
<b>Resources Available:</b>	<b>9,619</b>	<b>11,037</b>	<b>6,376</b>
Expenditures:			
Mowing	3600	6,000	9,517
Road Repairs	75	200	500
Cash Forward (2019 column)			
<b>Total Expenditures</b>	<b>3,675</b>	<b>6,200</b>	<b>10,017</b>
Unencumbered Cash Balance Dec 31	5,944	4,837	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			10,017
Tax Required			3,641
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			3,641

Oct-18  
Assessed Value  
4,390,390

2019 Mill Levy  
0.829

2019

Eastview Cemetery  
Douglas County

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 3,555
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 3,555
<b>2018 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2018:	+ 13,143
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 56,868
5b. Personal property 2017	- 58,244
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	13,143
8. Total estimated valuation July 1, 2018	4,390,563
9. Total valuation less valuation adjustment (8 minus 7)	4,377,420
10. Factor for increase (7 divided by 9)	0.00300
11. Amount of increase (10 times 3)	+ \$ 11
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 3,566
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	3,566
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 75
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 3,641

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Maple Grove Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
Unencumbered Cash Balance Jan 1	25,690	27,345	24,926
Receipts:			
Real Estate Tax	6,303	8,410	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	190	165	135
Public Utility Tax	1,655	1,561	1,000
Delinquent Real Estate Tax	63	80	50
Delinquent Personal Property T	9	2	0
Big Truck Tax	16	11	11
Commercial Motor Vehicle Tax	23	13	11
Delinquent Big Truck Tax	0	1	0
Recreational Vehicle Tax	15	10	15
Motor Vehicle Tax	938	504	933
Watercraft Tax	19	24	18
Sale of Lots	1,400	500	500
Staking Fee	100	50	50
Interest on Idle Funds			
<b>Total Receipts</b>	<b>10,731</b>	<b>11,331</b>	<b>2,723</b>
<b>Resources Available:</b>	<b>36,421</b>	<b>38,676</b>	<b>27,649</b>
Expenditures:			
Operations	369	1500	13,900
Mowing	6440	7500	7,117
Stone Maintenance	1203	1500	5,000
Road Repairs	814	3,000	10,000
Staking Graves/Marking	250	250	288
<b>Total Expenditures</b>	<b>9,076</b>	<b>13,750</b>	<b>36,305</b>
Unencumbered Cash Balance Dec 31	27,345	24,926	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			36,305
Tax Required			8,656
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			8,656

Oct-18  
Assessed Value  
10,427,517  
  
2019 Mill Levy  
0.830

Computation to Determine Limit for 2019

		Amount of Levy
1. Tax levy amount in 2018 budget	+ \$	8,410
2. Debt service levy in 2018 budget	- \$	0
3. Tax levy excluding debt service	\$	8,410
2018 Valuation Information for Valuation Adjustments		
4. New improvements for 2018:	+	83,265
5. Increase in personal property for 2018:		
5a. Personal property 2018	+	203,692
5b. Personal property 2017	-	202,301
5c. Increase in personal property (5a minus 5b)	+	1,391
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:		0
7. Total valuation adjustment (sum of 4, 5c, and 6)		84,656
8. Total estimated valuation July 1, 2018		10,426,391
9. Total valuation less valuation adjustment (8 minus 7)		10,341,735
10. Factor for increase (7 divided by 9)		0.00819
11. Amount of increase (10 times 3)	+ \$	69
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	8,479
13. Debt Service Levy in this 2019 Budget		0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		8,479
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021
16. Consumer Price Index adjustment (3 times 15)	\$	177
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	8,656

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Rock Creek Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

<b>Adopted Budget</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
<b>General</b>			
Unencumbered Cash Balance Jan 1	5,053	5,353	5,203
Receipts:			
Real Estate Tax	1,335	2,077	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	32	28	20
Public Utility Tax	256	159	120
Delinquent Real Estate Tax	57	7	0
Big Truck Tax	10	14	10
Commercial Motor Vehicle Tax	4	4	1
Recreational Vehicle Tax	4	1	4
Motor Vehicle Tax	158	59	150
Watercraft Tax	1	1	1
Interest on Idle Funds			
Miscellaneous	3		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>1,860</b>	<b>2,350</b>	<b>306</b>
<b>Resources Available:</b>	<b>6,913</b>	<b>7,703</b>	<b>5,509</b>
Expenditures:			
Operations	1560	2500	7647
<b>Total Expenditures</b>	<b>1,560</b>	<b>2,500</b>	<b>7,647</b>
Unencumbered Cash Balance Dec 31	5,353	5,203	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			7,647
Tax Required			2,138
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			2,138

Oct-18  
Assessed Value  
2,535,417

2019 Mill Levy  
0.843



2019

Rock Creek Cemetery  
Douglas County

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 2,077
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,077

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 19,651
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 40,162
5b. Personal property 2017	- 41,006
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	457
7. Total valuation adjustment (sum of 4, 5c, and 6)	20,108
8. Total estimated valuation July 1, 2018	2,534,581
9. Total valuation less valuation adjustment (8 minus 7)	2,514,473
10. Factor for increase (7 divided by 9)	0.00800
11. Amount of increase (10 times 3)	+ \$ 17
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,094
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,094
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 44
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,138

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Stull Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
Unencumbered Cash Balance Jan 1	1,410	8,954	10,924
Receipts:			
Real Estate Tax	20,206	23,748	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	250	218	200
Public Utility Tax	2,828	2,456	2,100
Delinquent Real Estate Tax	155	505	40
Big Truck Tax	23	23	24
Commercial Motor Vehicle Tax	97	119	47
Recreational Vehicle Tax	32	28	45
Motor Vehicle Tax	1,925	1,444	2,578
Watercraft Tax	23	29	22
Sale of Lots	300	200	200
Interest on Idle Funds			
<b>Total Receipts</b>	<b>25,839</b>	<b>28,770</b>	<b>5,256</b>
<b>Resources Available:</b>	<b>27,249</b>	<b>37,724</b>	<b>16,180</b>
Expenditures:			
Operations	18100	26500	40235
Utility Light	195	300	350
<b>Total Expenditures</b>	<b>18,295</b>	<b>26,800</b>	<b>40,585</b>
Unencumbered Cash Balance Dec 31	8,954	10,924	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			40,585
Tax Required			24,405
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			24,405

Oct-18  
Assessed Value  
15,765,977  
  
2019 Mill Levy  
1.548

2019

Stull Cemetery  
Douglas County

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 23,748
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 23,748
<b>2018 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2018:	+ 103,666
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 140,006
5b. Personal property 2017	- 141,239
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	236
7. Total valuation adjustment (sum of 4, 5c, and 6)	103,902
8. Total estimated valuation July 1, 2018	15,754,986
9. Total valuation less valuation adjustment (8 minus 7)	15,651,084
10. Factor for increase (7 divided by 9)	0.00664
11. Amount of increase (10 times 3)	+ \$ 158
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 23,906
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	23,906
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 499
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 24,405

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Twin Mound Cemetery

Name of County: Douglas County

2019

**FUND PAGE - GENERAL**

**Adopted Budget**

<b>General</b>	<b>Prior Year Actual 2017</b>	<b>Current Year Estimate 2018</b>	<b>Proposed Budget Year 2019</b>
Unencumbered Cash Balance Jan 1	5,367	5,509	5,450
Receipts:			
Real Estate Tax	1,015	1,233	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	27	16	10
Public Utility Tax	130	83	55
Delinquent Real Estate Tax	36	44	10
Big Truck Tax	5	4	4
Commercial Motor Vehicle Tax	3	3	0
Recreational Vehicle Tax	5	4	5
Motor Vehicle Tax	119	51	111
Watercraft Tax	2	3	3
Interest on Idle Funds			
<b>Total Receipts</b>	<b>1,342</b>	<b>1,441</b>	<b>198</b>
<b>Resources Available:</b>	<b>6,709</b>	<b>6,950</b>	<b>5,648</b>
Expenditures:			
Mowing	1200	1500	6915
<b>Total Expenditures</b>	<b>1,200</b>	<b>1,500</b>	<b>6,915</b>
Unencumbered Cash Balance Dec 31	5,509	5,450	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,915
Tax Required			1,267
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			1,267

Oct-18  
Assessed Value  
1,708,290  
  
2019 Mill Levy  
0.742

Twin Mound Cemetery  
Douglas County

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Tax levy amount in 2018 budget	+ \$ 1,233
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 1,233

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 3,166
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 31,114
5b. Personal property 2017	- 23,991
5c. Increase in personal property (5a minus 5b)	+ 7,123
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	10,289
8. Total estimated valuation July 1, 2018	1,697,147
9. Total valuation less valuation adjustment (8 minus 7)	1,686,858
10. Factor for increase (7 divided by 9)	0.00610
11. Amount of increase (10 times 3)	+ \$ 8
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 1,241
13. Debt Service Levy in this 2019 Budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	1,241
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 26
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 1,267

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Hesper Charter Road Improvement DisState of Kansas  
Special DistrictName of County: Douglas County

2019

**FUND PAGE - GENERAL****Adopted Budget**

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget Year 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
Slider			
Special Assessments - Maintenance	12,609	19,061	19,061
Interest on Idle Funds			
<b>Total Receipts</b>	<b>12,609</b>	<b>19,061</b>	<b>19,061</b>
<b>Resources Available:</b>	<b>12,609</b>	<b>19,061</b>	<b>19,061</b>
Expenditures:			
Transfer to Co Road & Bridge Fund 201	12,609	19,061	19,061
Cash Forward (2019 column)			
<b>Total Expenditures</b>	<b>12,609</b>	<b>19,061</b>	<b>19,061</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,061
Tax Required			0
Delinquency Computation % Rate			0
Amount 2018 Ad Valorem Tax			0

RESOLUTION NO. 18-18

*A resolution expressing the property taxation policy of the Douglas County Commission with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of Douglas County exceeding the amount levied to finance the 2018 budget of Douglas County, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, and (3) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Douglas County provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Douglas County Commission that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

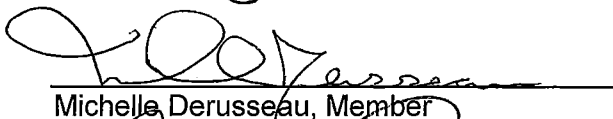
Adopted this 8<sup>th</sup> day of August, 2018 by the Douglas County Commission.

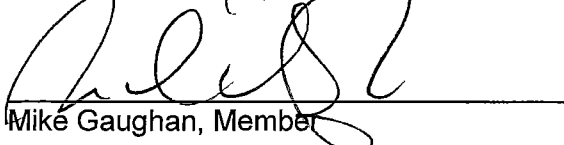
BOARD OF COUNTY COMMISSIONERS  
OF DOUGLAS COUNTY, KANSAS

  
Nancy Thellman, Chairman

ATTEST:

  
Jameson D. Shew, County Clerk

  
Michelle Derusseau, Member

  
Mike Gaughan, Member

